



ANNUAL FINANCIAL REPORT

Hancock County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2023

SCOPE

We have audited the basic financial statements of Hancock County as of and for the year ended June 30, 2023.

To see the full annual financial report visit:

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2023/FY23HancockAFR.pdf>

RESULTS

Our report on Hancock County's financial statements is unmodified.

Our audit resulted in **ten findings** and recommendations, which we have reviewed with Hancock County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

FINDINGS BY OFFICE

The following are summaries of the audit findings:

Hancock County

- The county's audit committee is not a functioning committee.
- County officials did not file state prisoner medical expense reimbursements.

Office of County Mayor

- The county mayor had a direct conflict of interest.
- The office had deficiencies in budget operations.
- The office had deficiencies in purchasing procedures.
- The county did not employ an architect or engineer for re-roofing the county's jail.
- The office had accounting deficiencies.

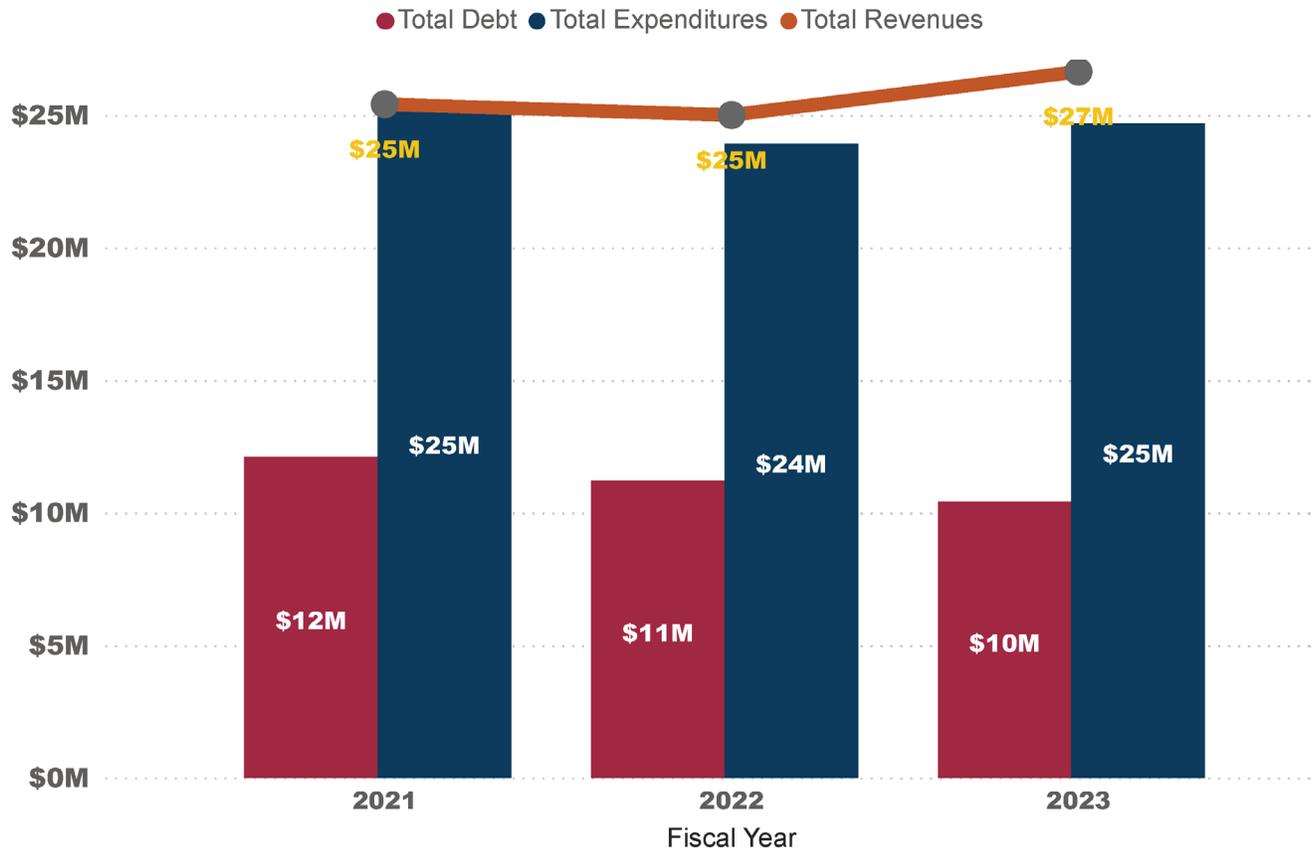
Office of Director of Schools

- The school department had deficiencies in purchasing procedures.

Office of Sheriff

- The office had accounting deficiencies in the commissary operations and the maintenance of the cash journal.
- Duties were not segregated adequately.

DATA SNAPSHOT



HANCOCK COUNTY DEMOGRAPHICS • FY 2023

\$1,589
Ave. Debt per Capita

3
Active Certified County
Financial Officers

To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:

<https://tncot.cc/tag>

